

INTISARI

Tujuan penelitian menguji pengaruh variabel Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), *Flypaper Effect* (FEF) dan Jumlah Penduduk (JPE) terhadap Belanja Daerah (BED).

Populasi penelitian ini adalah seluruh kabupaten/kota di wilayah provinsi Jawa Timur yang terdiri dari 29 kabupaten dan 9 kota, dengan jumlah sampel 148 Kabupaten/Kota di Jawa Timur dan obyek dari penelitian ini adalah Laporan Realisasi Anggaran yang disajikan dalam Laporan Hasil Pemeriksaan BPK, dan Jumlah Penduduk dalam <http://www.Jatim.bps.go.id> Kabupaten/Kota di Provinsi Jawa Timur pada tahun 2012 hingga 2015. Pengujian ini menggunakan teknik analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil Penelitian dengan analisis regresi linier berganda menunjukkan bahwa Pendapatan Asli Daerah (PAD), Dana Alokasi umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH) dan Jumlah Penduduk (JPE) memiliki pengaruh positif terhadap Belanja Daerah (BED). Sedangkan *Flypaper Effect* tidak berpengaruh terhadap belanja daerah, dengan R-Squared 0,988 atau 98,8% bahwa variabel dalam model dapat memprediksi belanja daerah, Sedangkan 1,2% dipengaruhi oleh variabel lain diluar model.

Kata Kunci: Pendapatan Asli Daerah, Dana Alokasi umum, Dana Alokasi Khusus, Dana Bagi Hasil, *Flypaper Effect*, Jumlah Penduduk, Belanja Daerah.

ABSTRACT

This research is aimed to test the influence of local own source revenue(PAD), general allocation fund (DAU), special allocation fund (DAK), and profit sharing fund (DBH), Flypaper Effect (FEF) and the numbers of the population(JPE) to the local expenditure (BED).

The research population is all districts / cities in East Java province which consists of 29 districts and 9 cities, with the numbers of samples are 148 districts / cities in East Java and the object of the research is Budget realization statement which has been presented in the result report of the AuditBoard of The Republic of Indonesia and the numbers of population in <http://www.Jatim.bps.go.id>. On districts / cities in East Java Province from 2012 to 2015. This examination has been carried out by using multiple linear regressions analysis technique and the instrument of SPSS application (Statistical Product and Service Solutions).

The result of the research which has been done by using multiple linear regressions shows that local own source revenue (PAD), general allocation fund (DAU), special allocation fund (DAK), and profit sharing fund (DBH), Flypaper Effect (FEF) and the numbers of the population (JPE) to the local expenditure (BED). Meanwhile, the flypaper effect does not give any influence to the local expenditure, with the R-Squared 0.988 or 98.8%, it shows that the variables in the models are able to predict the local expenditure, meanwhile 1.2% is influenced by other variables which are included in the model.

Keywords: Local own source revenue (PAD), general allocation fund (DAU), special allocation fund (DAK), profit sharing fund (DBH), Flypaper Effect (FEF) and the numbers of the population (JPE), and local expenditure (BED)